

Sul Ross State University
Department of Business Administration
ACC 2302
Principles of Accounting II
11:00 – 12:15 TR
BAB 318
Spring 2017

Course Instructor: Mary Jane Saucedo, PhD, CPA
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Office Hours:

Tuesdays & Thursdays 7:30 – 9:30

Wednesdays 4:00 – 6:00

Other Times by Appointment

Course Description:

Accounting concepts and their application in transaction analysis and financial statement preparation; analysis of financial statements; and asset and equity accounting in proprietorships, partnerships, and corporations. Introduction to cost behavior, budgeting, responsibility accounting, cost control, and production costing. Prerequisite: ACC 2301.

Required Course Materials:

FINANCIAL & MANGERIAL ACCOUNTING, 13th edition, by Waren, Reeve, & Duchac, ISBN # 978-1-285-86630-7, published by Cengage Learning.

Student Learning Outcomes:

- SLO1 Analyze and solve business problems across major business functions, using fundamental business principles and strategies.
- SLO 2 Communicate business information through written, oral and other delivery processes
- SLO 3 Identify and discuss the impact of ethical and social responsibility issues in business.

Student Learning Objectives-Students will achieve:

An understanding of accounting from a more managerial perspective

An ability to solve complex accounting problems managers face

A greater and more in-depth ability to evaluate financial statements

An enhanced and well developed ability to make management decisions based on financial & accounting data

A fully developed foundation in accounting for subsequent study in both accounting and/or other business functions

Attendance:

Class attendance is required. Each student is expected to attend class regularly, to arrive on time, and to remain until class is dismissed. Tardiness and leaving class early are disruptive for other students and the instructor. Students who do not arrive promptly or who leave early may be noted as absent.

The class attendance policy on page 69 of the 2012-2014 catalog will be followed. A student will be dropped after they accumulate six absences. General guideline is nine absences for a MWF class, six absences for a MW or TR class and three absences for a night class. Absences from class for University sanctioned activities shall not be included in this count provided the student notifies the instructor in advance.

Classroom Behavior:

Distracting behavior such as uninvited casual talk among students, use of cellular phones, beepers or inappropriate behavior toward fellow students or faculty is unacceptable. Turn off your cell phone and any other electronic equipment before class starts. If you turn your phone to vibrate, do not answer it in class and do not leave the classroom to answer your phone unless you have an emergency.

Students misbehaving in class will be asked to write a ten page paper on why they cannot behave as an adult in class. This paper will become part of the Homework Grade and if not submitted will be assigned as an "F". Also, disruptive students will be called to the front and asked to lead the class discussion and/or problems solving session.

Assignments:

Students are required to read the assigned materials prior to class and be prepared to participate in class discussions. Homework will not be accepted late. Please read the syllabus and follow the timeline on assignments.

Course Grading:

Class Participation	10%
Homework	15%
Exams (3 exams at 25% each)	75%
Total Points	100%

Your grade will be based on the following scale:

A	90-100%
B	80-89%
C	70-79%
D	60-69%
F	59% and below

Academic Honesty:

Cheating or plagiarism includes the copying of all or part of another person's work and will not be tolerated. If you allow your work to be copied or make it available to another student for this purpose you are also cheating. All parties involved will receive an F on the assignment.

Students with Disabilities:

The University is committed to equal access in compliance with the Americans with Disabilities Act of 1990 (ADA) and section 504 of the Rehabilitation Act of 1973. Students seeking accessibility services or other accommodations are urged to contact Mary Schwartze, M. Ed., L.P.C., in Counseling and Accessibility Services, Ferguson Hall, Room 112. Mailing address is P.O. Box C-122, Sul Ross State University, Alpine, Texas - Telephone: 432-837-8691. Email mschwartze@sulross.edu .

Course Schedule and Assignments:

Please see attached page for course schedule and assignments.

**ACCT 2302
PRINCIPLES OF ACCOUNTING II
CHAPTER ASSIGNMENTS***

Date	Chapter	Exercises
1/17/2016		Introduction
1/19/2017	12	Review Chapter
1/24/2017	12	5,6,7,8,10,13,14,17,18,21,22,23,24
1/26/2017	14	Review Chapter
1/31/2017	14	3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,20,21,22,24,25
2/2/2017	15	Review Chapter
2/7/2017	15	2,5,6,9,11,13,15,16,17,19,21,26
2/9/2017	16	Review Chapter
2/14/2017	16	2,3,4,5,6,7,9,10,11,12,14,15,16,17
2/16/2017		EXAM I Chapters 12, 14, 15, 16
2/21/2017	17	Review Chapter
2/23/2017	17	1,2,3,4,5,6,7,9,10,11,12,13,14,18
2/28/2017	18	Review Chapter
3/2/2017	18	3,4,5,6,7,8,9,10,11,12,13,14,15,16,18,20
3/7/2017	19	Review Chapter
		Mid-Term
3/9/2017	19	1,2,3,4,5,6,7,8,9,10,11,13,14,16,19,21,23,24,25
3/14/2017		SPRING BREAK
3/16/2017		SPRING BREAK
3/21/2017	20	1,2,4,5,6,7,13,14,15,16,18
3/23/2017	20	Review Chapter
3/28/2017		EXAM II Chapters 17 - 20
3/30/2017	21	Review Chapter
4/4/2017	21	1,2,5,6,7,8,9,12,15,16,19,20,22
4/6/2017	22	Review Chapter
4/7/2017		Deadline to Withdraw with a "W" by 4 p.m. at Registrar's Office
4/11/2017	22	1,2,3,4,7,8,9,15,17,18,20
4/13/2017	23	Review Chapter
4/18/2017	23	1,4,5,7,9,10,11,12,15,16,18

4/20/2017	24	Review Chapter
4/25/2017	24	1,4,5,6,7,9,12,14,16,17,19,22
4/27/2017	25	Review Chapter
5/2/2017	25	1,3,4,5,6,7,8,9,12,14,16,21
5/4/2017		DEAD DAY
5/8/2017		FINAL EXAM Chapters 21 - 25 scheduled at 10:15 - 12:15
5/12/2017		Spring Commencement

***Assignments Subject to Change**